SENATOR ROBINSON: It is 100,000 or more. I think it is in their rules.

SENATOR SCHIMEK: Do they have to have a yearly audit then, or what is the requirement?

SENATOR ROBINSON: Well, they will unless it is waived, and that's what they've been doing. They have been waiving them.

SENATOR SCHIMEK: No, I'm asking if they have to go through a private audit, not necessarily by the Auditor of Public Accounts, but do they have through a private audit?

SENATOR ROBINSON: No.

SENATOR SCHIMEK: And that's just ...

SENATOR ROBINSON: It's my...it's my understanding that it would waive a private audit.

SENATOR SCHIMEK: Thank you.

SENATOR CROSBY: Further dis...Senator Schimek, are you continuing?

SENATOR SCHIMEK: If I could for just a moment, may I ask Senator Janssen the same question.

SENATOR CROSBY: Senator Janssen.

SENATOR JANSSEN: Yes, Senator Schimek.

SENATOR SCHIMEK: Would you go ahead and respond to that question too.

SENATOR JANSSEN: Would you repeat your question.

SENATOR SCHIMEK: Well, there were several but, basically, what this is doing is saying that a fire protection district doesn't have to have any audits at all if the State Auditor waives it.

SENATOR JANSSEN: Right. The way...under the current statute they are required to be audited, but the auditor has been very kind and has said you file for a request to have that audit waived. You can do this year after year after year under the